

**Internal Revenue Service**

**Department of the Treasury**

**P. O. Box 2508  
Cincinnati, OH 45201**

**Date: January 18, 2001**

Entered in PCC

**Medical College of Wisconsin Inc.**

**8701 Watertown Plank RD  
Milwaukee, WI 53226-3548**

**Person to Contact:**

**Ms. Dalton 31-07425**

**Customer Service Representative**

**Toll Free Telephone Number:**

**8:00 a.m. to 9:30 p.m. EST**

**877-829-5500**

**Fax Number:**

**513-263-3756**

**Federal Identification Number:**

**39-0806261**

**Dear Madam:**

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in November 1968 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(1) & 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Medical College of Wisconsin Inc.  
39-0806261

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

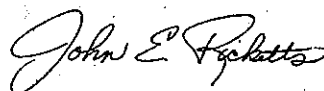
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE  
Customer Account Services

Internal Revenue Service

Department of the Treasury

District  
Director

Entered in POG

Person to Contact: EO:TPA

Telephone Number:  
1-800-829-1040  
312-435-1040MEDICAL COLLEGE OF WISCONSIN INC  
8701 WATERTOWN PLANK RD  
MILWAUKEE, WI 53226-3548

Refer Reply to: 95-2364

Date: July 24, 1995

RE: EXEMPT STATUS  
EIN: 39-0806261

This is in response to the letter, dated July 18, 1995, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in November 1968, granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that your organization is not a private foundation but one that is described in Section 509(a)(1) & 170(b)(1)(A)(ii) of the Internal Revenue Code.

Contributions made to you are deductible by donors in computing their taxable income in the manner and to the extent provided in Section 170 of the Internal Revenue Code.

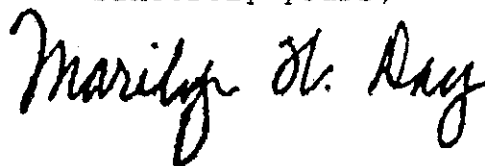
If your gross receipts each year are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income tax by the fifteenth day of the fifth month after the end of your annual accounting period.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Section 511 of the Code. If you are subject to this tax, you must file an income tax return on F-990-T.

If any question arises with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,

Marilyn W. Day  
District Director

Address any reply to:

Entered in 300

# Department of the Treasury

District Director

## Internal Revenue Service

Date:

AUG 26 1982

In reply refer to:

EP/ED



Medical College of Wisconsin  
5701 Watertown Plank Rd.  
Milwaukee, WI 53226

Form Number: 990

Periods Ended: June 30, 1980

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.

☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

District Director

Department of the Treasury

C O R R E C T E D L E T T E R

District Director  
Internal Revenue Service

Date:

In reply refer to:

November 10, 1975 AIF 208 MAG:ag

▷ The Medical College of Wisconsin, Inc.  
561 North 15th Street  
Milwaukee, Wisconsin 53233

Gentlemen:

On the basis of your statement and the information recently submitted regarding the admissions policy of your institution, and the publicizing thereof, and with the understanding that such policies will remain in effect, we confirm the exempt status of your institution under Internal Revenue Code, Section 501(a), as an organization described in Section 501(c)(3).

This confirmation does not preclude a re-evaluation of your admissions policy at a later date. It also does not preclude an examination of the operations of your institution to determine if the policy as described in your statement is being implemented.

Very truly yours,

*George O. Lathert*  
George O. Lathert  
District Director

1 640 9th Ave. S.W., Aberdeen, S. Dak. 57401  
2 17 N. Dearborn St., Chicago, Ill. 60602  
3 210 Walnut St., Des Moines, Iowa 50309  
4 652 Second Ave. N., Fargo, N. Dak. 58102

5 517 E. Wisconsin Ave.  
Milwaukee, Wis. 53202  
6 15th and Dodge Sts., Omaha, Nebr. 68102  
7 1114 Market St., St. Louis, Mo. 63101

8 Federal Building and U. S. Courthouse  
316 Robert St., St. Paul, Minn. 55101  
9 325 W. Adams St., Springfield, Ill. 62704

Address any reply to DISTRICT DIRECTOR at office No. 8

## Department of the Treasury

### District Director Internal Revenue Service

Date:

In reply refer to:

November 10, 1970

A:F 208 MAG:jp



▷ The Medical College of Wisconsin, Inc.  
(Formerly Marquette School of Medicine,  
Inc.)  
561 North 15th St.  
Milwaukee, Wisconsin 53233

Date of Exemption:- November 26, 1968  
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

George O. Lethert  
District Director

Item Changed

Name change

From

Marquette School  
of Medicine, Inc.

To

The Medical College  
of Wisconsin, Inc.

1 640 7th Ave. SW., Aberdeen, S. Dak. 57401  
2 17 N. Dearborn St., Chicago, Ill. 60602  
3 210 Walnut St., Des Moines, Iowa 50309  
4 112 N. University Dr., Fargo, N. Dak. 58102

5 517 E. Wisconsin Ave.  
Milwaukee, Wis. 53202  
6 15th and Dodge Sts., Omaha, Nebr. 68102  
7 1114 Market St., St. Louis, Mo. 63101

8 Federal Building and U. S. Courthouse  
315 Robert St., St. Paul, Minn. 55101  
9 325 W. Adams St., Springfield, Ill. 62704

Address any reply to DISTRICT DIRECTOR at office No. 5

# US Treasury Department

## District Director Internal Revenue Service

Date:

In reply refer to:

November 26, 1968 A.R.P.ECG

DETERMINATION LETTER  
MIL-EO-68-348



Marquette School of Medicine, Inc.  
(Formerly Marquette University School  
of Medicine)  
561 No. 15th St.  
Milwaukee, Wis. 53233

Purpose: Educational  
Address Inquiries and File Returns with District  
Director of Internal Revenue: Milwaukee, Wis.

Form 990-A Required: ☐ Yes ☒ No  
Accounting Period Ending: June 30

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

*W. S. Stumpf*

W. S. Stumpf  
District Director

cc: Power of Attorney  
Harold P. Southerland